



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1900 LIBAL STREET
GREEN BAY, WI 54301

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, JULIE BEAUCHAMP, CPA of _____
(Person responsible for accounts)

_____, Village of Allouez Water Department, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2005
(Date)

VILLAGE ACCOUNTANT

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
<hr/>	
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1900 LIBAL STREET
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: VILLAGE ACCOUNTANT

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 112

Fax Number: (920) 448 - 2850

E-mail Address: julie@villageofallouez.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: PATRICIA O'NEILL

Title: VILLAGE PRESIDENT

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: SCHENCK BUSINESS SOLUTIONS**Title:****Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** www.schencksolutions.com**Date of most recent audit report:** 6/29/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: DAVE BORS**Title:** WATER UTILITY FOREMAN**Office Address:**

1900 LIBAL STREET

GREEN BAY, WI 54301

Telephone: (920) 448 - 2808 EXT 124**Fax Number:** (920) 448 - 2850**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MS PATRICIA O'NEILL, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,321,570	1,460,626	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,484,118	758,438	2
Depreciation Expense (403)	209,784	192,901	3
Amortization Expense (404-407)	11,600	11,600	4
Taxes (408)	150,185	153,014	5
Total Operating Expenses	1,855,687	1,115,953	
Net Operating Income	465,883	344,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	465,883	344,673	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	102,410	36,832	10
Miscellaneous Nonoperating Income (421)	318,501	28,700	11
Total Other Income	420,911	65,532	
Total Income	886,794	410,205	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,296)	(12,296)	12
Other Income Deductions (426)	35,876	33,712	13
Total Miscellaneous Income Deductions	23,580	21,416	
Income Before Interest Charges	863,214	388,789	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	4,606	3,071	15
Amortization of Premium on Debt--Cr. (429)	7,508	2,816	16
Interest on Debt to Municipality (430)	234,180	131,553	17
Other Interest Expense (431)	0	10,013	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	231,278	141,821	
Net Income	631,936	246,968	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,801,961	4,557,652	20
Balance Transferred from Income (433)	631,936	246,968	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,659	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,433,897	4,801,961	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,321,570		2,321,570	1
Total (Acct. 400):	2,321,570	0	2,321,570	
Operation and Maintenance Expense (401-402):				
Derived	1,484,118		1,484,118	2
Total (Acct. 401-402):	1,484,118	0	1,484,118	
Depreciation Expense (403):				
Derived	209,784		209,784	3
Total (Acct. 403):	209,784	0	209,784	
Amortization Expense (404-407):				
Derived	11,600		11,600	4
Total (Acct. 404-407):	11,600	0	11,600	
Taxes (408):				
Derived	150,185		150,185	5
Total (Acct. 408):	150,185	0	150,185	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	465,883	0	465,883	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON REGULAR AND BOND ACCOUNTS	102,410	0	102,410 11
Total (Acct. 419):	102,410	0	102,410
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		318,501	318,501 12
NONE	0	0	0 13
Total (Acct. 421):	0	318,501	318,501
TOTAL OTHER INCOME:	102,410	318,501	420,911
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,296)		(12,296) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,296)	0	(12,296)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		35,876	35,876 16
NONE	0	0	0 17
Total (Acct. 426):	0	35,876	35,876
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,296)	35,876	23,580
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	4,606		4,606 19
Total (Acct. 428):	4,606	0	4,606
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM ON DEBT	7,508		7,508 20
Total (Acct. 429):	7,508	0	7,508
Interest on Debt to Municipality (430):			
Derived	234,180		234,180 21
Total (Acct. 430):	234,180	0	234,180

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	231,278	0	231,278
NET INCOME:	349,311	282,625	631,936
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,025,430	1,776,531	4,801,961 24
Total (Acct. 216):	3,025,430	1,776,531	4,801,961
Balance Transferred from Income (433):			
Derived	349,311	282,625	631,936 25
Total (Acct. 433):	349,311	282,625	631,936
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,374,741	2,059,156	5,433,897

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,321,570	0	0	0	2,321,570	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,321,570	0	0	0	2,321,570	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	217,053	33,847	250,900	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	20,198	3,934	24,132	7
Water utility plant accounts	26,613	4,369	30,982	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	42,150	(42,150)	0	18
All other accounts			0	19
Total Payroll	306,014	0	306,014	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,728,063	8,855,737	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,481,381	2,398,616	2
Net Utility Plant	8,246,682	6,457,121	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,246,682	6,457,121	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	649,466	332,590	9
Total Other Property and Investments	649,466	332,590	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	265,655		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	1,685,148	3,905,936	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	139,162	91,865	15
Other Accounts Receivable (143)	238,703	211,578	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	26,387	18,359	18
Materials and Supplies (151-163)	63,466	45,813	19
Prepayments (165)	7,672	7,267	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,426,393	4,281,018	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,197	56,803	24
Other Deferred Debits (182-186)	283,500	11,600	25
Total Deferred Debits	335,697	68,403	
Total Assets and Other Debits	11,658,238	11,139,132	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,433,897	4,801,961	28
Total Proprietary Capital	5,463,223	4,831,287	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	5,100,000	5,337,865	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,100,000	5,337,865	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	342,599	54,004	33
Payables to Municipality (233)	207,139	322,483	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	133,521	137,941	36
Interest Accrued (237)	49,005	72,997	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	733,848	589,009	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	139,840	147,348	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	221,327	233,623	44
Total Deferred Credits	361,167	380,971	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,658,238	11,139,132	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,855,737	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,383,783	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,342,711	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,569				9
Total Utility Plant	10,728,063	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,240,073	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	241,308	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,481,381	0	0	0	
Net Utility Plant	8,246,682	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,113,497				2,113,497	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	209,784				209,784	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,473				22,473	6
Accruals charged other						7
accounts (specify):						8
Deprec exp on computers chg sewer	6,179				6,179	9
Salvage	720				720	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	239,156	0	0	0	239,156	16
Debits during year						17
Book cost of plant retired	112,580				112,580	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	112,580	0	0	0	112,580	25
Balance end of year (111.1)	2,240,073	0	0	0	2,240,073	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	285,119				285,119	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	35,876				35,876	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	522				522	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	36,398	0	0	0	36,398	16
Debits during year						17
Book cost of plant retired	80,209				80,209	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	80,209	0	0	0	80,209	25
Balance end of year (111.1)	241,308	0	0	0	241,308	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	63,466	45,813	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>63,466</u>	<u>45,813</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GENERAL OBLIGATION REFUNDING BOND 08/04	2,456	428	45,747	1
Promisory Note 7/98	2,150	428	6,450	2
Total			52,197	
Unamortized premium on debt (251)				
GENERAL OBLIGATION REFUNDING BOND 08/04	7,508	429	139,840	3
Total			139,840	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	29,326	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION REFUNDING BONDS	08/15/2004	04/01/2024	4.57%	3,910,000	1
Promisory Note	07/01/1998	06/01/2008	4.34%	1,190,000	2
GENERAL OBLIGATION REFUNDING BONDS	04/01/2002	04/01/2005	1.68%	0	3
Total for Account 223				<u>5,100,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	137,941	1
Accruals:		
Charged water department expense	150,185	2
Charged electric department expense		3
Charged sewer department expense	6,132	4
Other (explain):		
NONE		5
Total Accruals and other credits	156,317	
Taxes paid during year:		
County, state and local taxes	137,941	6
Social Security taxes	21,278	7
PSC Remainder Assessment	1,518	8
Other (explain):		
NONE		9
Total payments and other debits	160,737	
Balance end of year	133,521	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Promisory Note 7/1/1998	4,805	54,435	54,896	4,344	3
GENERAL OBLIGATION REFUNDING BONDS 08/15/2004	67,289	178,842	201,470	44,661	4
GENERAL OBLIGATION REFUNDING BONDS 4/1/2002	903	903	1,806	0	5
Subtotal	72,997	234,180	258,172	49,005	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NOTE ANTICIPATION NOTES 07/30/2004	0			0	7
Subtotal	0	0	0	0	
Total	72,997	234,180	258,172	49,005	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	649,466	4
Total (Acct. 126):	649,466	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	139,162	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	139,162	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	143,926	13
Merchandising, jobbing and contract work		14
Other (specify):		
STORM WATER UTILITY	63,213	15
MISCELLANEOUS WATER SERVICE CHARGES	417	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
CENTRAL BROWN COUNTY WATER AUTHORITY REIMBURSEMENT	31,147	17
Total (Acct. 143):	238,703	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON THE TAX ROLL	26,387	18
Total (Acct. 145):	26,387	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	7,672	19
Total (Acct. 165):	7,672	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMMORTIZED PORTION OF WATER TOWER REPAINTING COSTS	283,500	24
Total (Acct. 186):	283,500	
Payables to Municipality (233):		
SEWER (NON-REGULATED) ACCOUNTS RECEIVABLE	143,926	25
STORM WATER UTILITY ACCOUNTS RECEIVABLE	63,213	26
Total (Acct. 233):	207,139	
Other Deferred Credits (253):		
Regulatory Liability	221,327	27
NONE		28
Total (Acct. 253):	221,327	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,586,089	0	0	0	7,586,089	1
Materials and Supplies	54,639	0	0	0	54,639	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,176,785	0	0	0	2,176,785	4
Customer Advances for Construction					0	5
Regulatory Liability	227,475	0	0	0	227,475	6
NONE					0	7
Average Net Rate Base	5,236,468	0	0	0	5,236,468	
Net Operating Income	465,883	0	0	0	465,883	8
Net Operating Income as a percent of						
Average Net Rate Base	8.90%	N/A	N/A	N/A	8.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	233,623	0	0	0	233,623	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,296	0	0	0	12,296	3
Other (specify):						
NONE					0	4
Balance End of Year	221,327	0	0	0	221,327	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Account #186 - Unamortized portion of water tower repainting costs of \$283,500 per PSC authorization dated 03/09/2006.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 - Sewer (non-regulated) balance of \$143,926 is offset by the same amount in account #233, payables to municipality - sewer (non-regulated) accounts receivable. This amount represents the sewer customer accounts receivable balance on the utility billing system as of 12/31/05.

Account #143 - Storm water utility balance of \$63,213 is offset by the same amount in account #233, payables to municipality - storm water utility accounts receivable. This amount represents the storm water customer accounts receivable balance on the utility billing system as of 12/31/05.

Account #143 - Central Brown County Water Authority (CBCWA) reimbursement of \$31,147 for CBCWA assets paid for by the water utility under a coordinated contract for both CBCWA and water utility construction work. The water utility pays the contractor directly and is reimbursed by the CBCWA. \$31,147 represents the amount due from the CBCWA as of 12/31/05.

Account #145 - Done - See particulars, column (a).

Account #233 - Sewer (non-regulated) accounts receivable balance of \$143,926 is the offset to the same amount in account #143, other accounts receivable - sewer (non-regulated).

Account #233 - Storm water utility accounts receivable balance of \$63,213 is the offset to the same amount in account #143, other accounts receivable - storm water utility.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,940,086	1,389,314	1
Total Sales of Water	1,940,086	1,389,314	
Other Operating Revenues			
Forfeited Discounts (470)	8,404	6,772	2
Miscellaneous Service Revenues (471)	4,390	2,869	3
Rents from Water Property (472)	49,565	47,853	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	319,125	13,818	6
Total Other Operating Revenues	381,484	71,312	
Total Operating Revenues	2,321,570	1,460,626	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	644,210	18,008	7
Pumping Expenses (620-633)	254,970	228,539	8
Water Treatment Expenses (640-652)	39,725	27,053	9
Transmission and Distribution Expenses (660-678)	322,401	269,655	10
Customer Accounts Expenses (901-905)	34,325	34,619	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	188,487	180,564	13
Total Operation and Maintenance Expenses	1,484,118	758,438	
Other Operating Expenses			
Depreciation Expense (403)	209,784	192,901	14
Amortization Expense (404-407)	11,600	11,600	15
Taxes (408)	150,185	153,014	16
Total Other Operating Expenses	371,569	357,515	
Total Operating Expenses	1,855,687	1,115,953	
NET OPERATING INCOME	465,883	344,673	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,199	304,196	1,204,709	4
Commercial	231	70,638	200,464	5
Industrial				6
Total Metered Sales to General Customers (461)	5,430	374,834	1,405,173	
Private Fire Protection Service (462)	30		10,233	7
Public Fire Protection Service (463)	1		343,704	8
Other Sales to Public Authorities (464)	23	70,585	180,976	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,484	445,419	1,940,086	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	343,704	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	343,704	
Forfeited Discounts (470):		
Customer late payment charges	8,404	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,404	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	4,390	7
Total Miscellaneous Service Revenues (471)	4,390	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUND SPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	49,565	8
Total Rents from Water Property (472)	49,565	
Interdepartmental Rents (473): NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,698	10
Other (specify): CENTRAL BROWN COUNTY WATER AUTHORITY REIMBURSEMENT OF PRIOR YEARS' FEES PAID	306,427	11
Total Other Water Revenues (474)	319,125	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	8,978	8,450	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	626,239	283	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	543	825	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	8,450	8,450	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	644,210	18,008	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,111	641	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	189,272	157,146	17
Pumping Labor and Expenses (624)	6,318	4,903	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	43,152	40,386	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	4,676	6,879	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	10,441	18,584	25
Total Pumping Expenses	254,970	228,539	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	20,580	14,791	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	18,618	11,706	28
Miscellaneous Expenses (643)	527	556	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	39,725	27,053	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	28,806	33,340	36
Meter Expenses (663)	849	1,145	37
Customer Installations Expenses (664)	23,100	25,411	38
Miscellaneous Expenses (665)	15,897	8,987	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	53,315	829	43
Maintenance of Transmission and Distribution Mains (673)	131,501	127,123	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	22,064	42,119	46
Maintenance of Meters (676)	16,413	9,106	47
Maintenance of Hydrants (677)	26,039	17,830	48
Maintenance of Miscellaneous Plant (678)	4,417	3,765	49
Total Transmission and Distribution Expenses	322,401	269,655	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	10,374	10,020	51
Customer Records and Collection Expenses (903)	23,951	24,599	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	34,325	34,619	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	53,143	49,692	56
Office Supplies and Expenses (921)	5,427	3,284	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	26,261	24,462	59
Property Insurance (924)	10,922	10,805	60
Injuries and Damages (925)	9,372	8,091	61
Employee Pensions and Benefits (926)	68,061	64,022	62
Regulatory Commission Expenses (928)	93	9,995	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	12,345	7,017	65
Rents (931)	1,675	1,675	66
Maintenance of General Plant (932)	1,188	1,521	67
Total Administrative and General Expenses	188,487	180,564	
Total Operation and Maintenance Expenses	1,484,118	758,438	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		133,521	137,941	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,132	6,477	2
Net property tax equivalent		127,389	131,464	
Social Security		21,278	20,161	3
PSC Remainder Assessment		1,518	1,389	4
Other (specify): NONE			0	5
Total tax expense		150,185	153,014	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229183				3
County tax rate	mills		5.295056				4
Local tax rate	mills		7.150753				5
School tax rate	mills		10.465250				6
Voc. school tax rate	mills		1.831136				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.971378				10
Less: state credit	mills		1.439180				11
Net tax rate	mills		23.532198				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.150753				14
Combined School Tax Rate	mills		12.296386				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.447139				17
Total Tax Rate	mills		24.971378				18
Ratio of Local and School Tax to Total	dec.		0.778777				19
Total tax net of state credit	mills		23.532198				20
Net Local and School Tax Rate	mills		18.326338				21
Utility Plant, Jan. 1	\$	8,855,737	8,855,737				22
Materials & Supplies	\$	45,813	45,813				23
Subtotal	\$	8,901,550	8,901,550				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,901,550	8,901,550				26
Assessment Ratio	dec.		0.818481				27
Assessed Value	\$	7,285,750	7,285,750				28
Net Local & School Rate	mills		18.326338				29
Tax Equiv. Computed for Current Year	\$	133,521	133,521				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	133,521					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,618		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	329,707		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	359,325	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	822,914	2,495	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
Total Pumping Plant	1,414,918	2,495	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,616		23
Total Water Treatment Plant	26,616	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,618	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			329,707	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	359,325	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			825,409	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,682	20
Total Pumping Plant	0	0	1,417,413	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,616	23
Total Water Treatment Plant	0	0	26,616	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	515,925		26
Transmission and Distribution Mains (343)	2,451,166	1,117,972	27
Fire Mains (344)	0		28
Services (345)	553,635	418,032	29
Meters (346)	817,705	191	30
Hydrants (348)	250,470	158,422	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,593,582	1,694,617	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	9,810	625	35
Computer Equipment (391.1)	43,501	5,568	36
Transportation Equipment (392)	112,670		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,091		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	30,002		41
Communication Equipment (397)	71,742	733	42
SCADA Equipment (397.1)	36,849	3,930	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	393,954	10,856	
Total utility plant in service directly assignable	6,788,395	1,707,968	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,788,395	1,707,968	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,681	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			515,925	26
Transmission and Distribution Mains (343)	84,153		3,484,985	27
Fire Mains (344)			0	28
Services (345)	16,983		954,684	29
Meters (346)	1,196		816,700	30
Hydrants (348)	9,629		399,263	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	111,961	0	6,176,238	
GENERAL PLANT				
Land and Land Rights (389)			753	33
Structures and Improvements (390)			71,536	34
Office Furniture and Equipment (391)			10,435	35
Computer Equipment (391.1)			49,069	36
Transportation Equipment (392)			112,670	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,091	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			30,002	41
Communication Equipment (397)	619		71,856	42
SCADA Equipment (397.1)			40,779	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	619	0	404,191	
Total utility plant in service directly assignable	112,580	0	8,383,783	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	112,580	0	8,383,783	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,530,550	358,550	27
Fire Mains (344)	0		28
Services (345)	372,332	6,744	29
Meters (346)	0		30
Hydrants (348)	154,744		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,057,626	365,294	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,057,626	365,294	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,057,626	365,294	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	60,938		1,828,162 27
Fire Mains (344)			0 28
Services (345)	12,298		366,778 29
Meters (346)			0 30
Hydrants (348)	6,973		147,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	80,209	0	2,342,711
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	80,209	0	2,342,711
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	80,209	0	2,342,711

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	178,459	2.09%	9,562	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	178,459		9,562	
PUMPING PLANT				
Structures and Improvements (321)	382,461	3.20%	17,387	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	241,858	4.40%	36,263	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	32,599	4.04%	2,142	15
Total Pumping Plant	656,918		55,792	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	13,409	6.00%	1,596	17
Total Water Treatment Plant	13,409		1,596	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	340,826	2.20%	11,350	19
Transmission and Distribution Mains (343)	181,068	1.30%	38,585	20
Fire Mains (344)	0			21
Services (345)	174,940	2.90%	21,871	22
Meters (346)	287,406	5.50%	44,946	23
Hydrants (348)	50,067	2.20%	7,147	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					188,021	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	188,021	
321					399,848	8
322					0	9
323					0	10
324					0	11
325					278,121	12
326					0	13
327					0	14
328					34,741	15
	0	0	0	0	712,710	
331					0	16
332					15,005	17
	0	0	0	0	15,005	
341					0	18
342					352,176	19
343	84,153		184		135,684	20
344					0	21
345	16,983				179,828	22
346	1,196				331,156	23
348	9,629		536		48,121	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,034,307		123,899	
GENERAL PLANT				
Structures and Improvements (390)	63,288	2.90%	2,074	26
Office Furniture and Equipment (391)	9,810	5.80%	587	27
Computer Equipment (391.1)	21,685	26.70%	12,359	28
Transportation Equipment (392)	85,163	13.30%	14,985	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	8,067	5.80%	991	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	20,618	7.50%	2,251	33
Communication Equipment (397)	16,718	15.00%	10,770	34
SCADA Equipment (397.1)	5,055	9.20%	3,570	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	230,404		47,587	
Total accum. prov. directly assignable	2,113,497		238,436	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,113,497		238,436	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>111,961</u>	<u>0</u>	<u>720</u>	<u>0</u>	<u>1,046,965</u>	
390					65,362	26
391					10,397	27
391.1					34,044	28
392					100,148	29
393					0	30
394					9,058	31
395					0	32
396					22,869	33
397	619				26,869	34
397.1					8,625	35
398					0	36
399					0	37
	<u>619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>277,372</u>	
	<u>112,580</u>	<u>0</u>	<u>720</u>	<u>0</u>	<u>2,240,073</u>	
					0	38
	<u>112,580</u>	<u>0</u>	<u>720</u>	<u>0</u>	<u>2,240,073</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	126,230	1.30%	21,831
Fire Mains (344)	0		21
Services (345)	123,760	2.90%	10,717
Meters (346)	0		23
Hydrants (348)	35,129	2.20%	3,328
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	60,938		134		87,257 20
344					0 21
345	12,298				122,179 22
346					0 23
348	6,973		388		31,872 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	285,119		35,876
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	285,119		35,876
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	285,119		35,876

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>80,209</u>	<u>0</u>	<u>522</u>	<u>0</u>	<u>241,308</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>80,209</u>	<u>0</u>	<u>522</u>	<u>0</u>	<u>241,308</u>
					0 38
	<u>80,209</u>	<u>0</u>	<u>522</u>	<u>0</u>	<u>241,308</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			38,544	38,544	1
February			34,348	34,348	2
March			37,595	37,595	3
April			37,935	37,935	4
May			40,746	40,746	5
June			49,101	49,101	6
July			61,390	61,390	7
August			51,731	51,731	8
September			41,303	41,303	9
October			37,176	37,176	10
November			34,593	34,593	11
December			37,532	37,532	12
Total annual pumpage	0	0	501,994	501,994	
Less: Water sold				445,419	13
Volume pumped but not sold				56,575	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				12,723	16
Volume related to equipment/system malfunction				10,255	17
Non-utility volume NOT included in water sales				250	18
Total volume not sold but accounted for				23,228	19
Volume pumped but unaccounted for				33,347	20
Percent of water lost				7%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,568	24
Date of maximum: 8/1/2005					25
Cause of maximum:					26
Summer usage and filling of water tower after repair					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				933	27
Date of minimum: 11/17/2005					28
Total KWH used for pumping for the year				2,495,984	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
535 GREENE AVE	1	750	12	0	No	1
2143 S WEBSTER AVE	2	933	12	1,080,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	1,872,000	Yes	4
2990 RIVERSIDE DR	5	820	17	1,152,000	Yes	5
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	6
717 KALB STREET	7	925	15	2,016,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9
Year Installed	1977	1972	1994	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	150	75	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1993	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	575	600	21
Pump Motor or Standby Engine Mfr	US MOTORS	LEESON	US MOTORS	22
Year Installed	1967	2004	1954	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	30	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1992	1998	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1954	1988	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	250	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1991	2002	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	1,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22
Year Installed	1965	1969	1969	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	200	60	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	2003	1988	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,400	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9
Year Installed	2004	1976	1976	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	250	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1999	1996	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22
Year Installed	1976	1978	1978	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	300	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AMERICAN			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			9 10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1926	1937	1954	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	182	125	135	9
				10
Total capacity in gallons (actual)	230,000	100,000	1,100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1965	1969	1975	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	176	191	190	9
				10
Total capacity in gallons (actual)	250,000	250,000	250,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	4
			5
Year constructed	1979	1969	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	191	0	10
			11
Total capacity in gallons (actual)	250,000	1,000,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	415	0	0	0	415
P	D	1.500	19	0	0	0	19
M	D	2.000	595	0	424	0	171
M	D	4.000	3,219	0	0	0	3,219
P	D	4.000	13	0	0	0	13
A	D	6.000	11,768	0	120	0	11,648
M	D	6.000	154,880	0	15,355	0	139,525
P	D	6.000	34,761	464	277	0	34,948
A	D	8.000	2,300	0	0	0	2,300
M	D	8.000	9,591	0	1,720	0	7,871
P	D	8.000	45,551	18,303	30	0	63,824
A	D	10.000	15,536	0	0	0	15,536
M	D	10.000	5,415	0	1,605	0	3,810
P	D	10.000	14,250	202	15	0	14,437
A	D	12.000	16,238	0	0	0	16,238
M	D	12.000	2,476	0	0	0	2,476
P	D	12.000	2,307	857	0	0	3,164
A	D	14.000	8,380	0	0	0	8,380
M	D	14.000	0	0	0	0	0
P	D	14.000	25	0	0	0	25
A	D	16.000	3,320	0	0	0	3,320
M	D	16.000	5,297	0	5,297	0	0
P	D	16.000	433	6,465	0	0	6,898
Total Within Municipality			336,789	26,291	24,843	0	338,237
Total Utility			336,789	26,291	24,843	0	338,237

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	318	0	29	0	289	4	1
M	0.750	2,212	0	175	0	2,037	14	2
P	0.750		2			2		3
M	1.000	2,280	0	163	0	2,117	73	4
L	1.000	2	0	0	0	2		5
P	1.000	359	375	8	0	726	9	6
M	1.500	34	0	1	0	33	2	7
P	1.500	3	1	0	0	4		8
L	2.000	2	0	0	(2)	0		9
P	2.000	18	2	1	0	19		10
M	2.000	32	0	1	2	33	1	11
M	3.000	1	0	0	1	2		12
L	3.000	1	0	0	(1)	0		13
M	4.000	7	0	1	0	6		14
P	4.000	9	1	0	0	10		15
M	6.000	4	0	0	0	4		16
P	6.000	12	1	1	0	12		17
M	8.000	3	0	0	0	3		18
P	8.000	2	0	0	0	2		19
M	12.000	1	0	0	0	1		20
Total Utility		5,300	382	380	0	5,302	103	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	5,914	0	10	1	5,905	0	2
1.000	100	0	2	(2)	96	0	3
1.500	47	0	0	(1)	46	15	4
2.000	41	0	0	5	46	20	5
3.000	16	0	0	0	16	8	6
6.000	3	0	0	0	3	3	7
Total:	6,121	0	12	3	6,112	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	5,155	113	0	7	1	629	5,905	2
1.000	41	42	0	5	1	7	96	3
1.500	3	36	0	2	0	5	46	4
2.000	0	30	0	3	3	10	46	5
3.000	0	10	0	3	0	3	16	6
6.000	0	0	0	3	0	0	3	7
Total:	5,199	231	0	23	5	654	6,112	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	605	51	45		611	2
Total Fire Hydrants	605	51	45	0	611	
Flushing Hydrants						
	2		1		1	3
Total Flushing Hydrants	2	0	1	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	231
Number of distribution system valves end of year:	1,098
Number of distribution valves operated during year:	294

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Amortization expense (404-407) of \$11,600 for the loss on retirement of electric pumping equipment and telemetry system per PSC authorization dated 03/05/2002.

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #474 - Done - See particulars, column (a).

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #603 - This account primarily includes payments to the Central Brown County Water Authority for costs related to obtaining a new water source. Central Brown County Water Authority water consumption charges of \$625,902 for 2005. There were no charges from the Authority in 2004 when the Authority used BAN monies rather than charges/dues.

Account #623 - Increase due to increased electrical rates charged by Wisconsin Public Service.

Account #672 - Increase due to the repainting of the water tower in 2005. \$47,538 was charged to this account in the first of seven years of amortization of water tower repainting costs.

Account #675 - Decrease in service repairs resulting in decreased repair costs from contractors and water utility labor.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Account #346 - Column (c) addition of \$191 consists of utility wages and fringes relating to the initial installation of meters which are not shown as additions in column (c) of the meters schedule on page W-23.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed by bonding.

Four property owners will be assessed in 2006 for new mains added in 2005. The assessments are based on actual costs of \$44,648.29.

In addition, the Central Brown County Water Authority (CBCWA) paid for the cost of a 12" main on a 16" main installed in the amount of \$313,901.50.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

Explain all reported Adjustments.

Line #8 and Line #9 - 2" L reduced by two and 2" M increased by two for adjustments to beginning balances according to utility records.

Line #11 and Line #12 - 3" L reduced by one and 3" M increased by one for adjustments to beginning balances according to utility records.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The majority of the service additions were financed by bonding.

Two of the 1" P service additions were for new services which will be assessed against the property owners in 2006. The assessments are to be based on actual costs of \$2,143.68.

Two services were paid for by either property owners or contractors. Obtained costs of \$4,600 were recorded as additions for these services.

Meters (Page W-23)

Explain all reported adjustments.

Column (e) adjustments are for corrections to previously recorded meter counts for both inventory and property record corrections.

Explain program for replacing or testing meters 1" or smaller.

The water utility is following the Wisconsin Administrative Code requirement that meters 1" or smaller be replaced every 20 years. As of 12/31/05, the number of meters 1" or smaller was 6,001. For the period 1988 - 2005 (18 years), 6,500 meters 1" and smaller have been retired and 6,118 meters have been added.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The utility follows a schedule to operate each system valve and hydrant at least once each two years.

During 2004, 605 of 605 fire hydrants were operated during the year. During 2005, 231 of 611 fire hydrants were operated during the year.

During 2004, 1,090 of 1,090 distribution valves were operated during the year. During 2005, 294 of 1,098 distribution valves were operated during the year.
